

REFERENCE TITLE: *property tax appeals; hearings*

State of Arizona
Senate
Forty-eighth Legislature
First Regular Session
2007

SB 1554

Introduced by
Senator Tibshraeny: Representative McClure

AN ACT

AMENDING SECTIONS 42-16161 AND 42-16162, ARIZONA REVISED STATUTES; RELATING TO THE STATE BOARD OF EQUALIZATION.

(TEXT OF BILL BEGINS ON NEXT PAGE)

1 Be it enacted by the Legislature of the State of Arizona:
2 Section 1. Section 42-16161, Arizona Revised Statutes, is amended to
3 read:

4 42-16161. Filings and hearings

5 A. If the state board maintains an electronic filing system, a party
6 may transmit required information to the board in a format that is compatible
7 with the board's filing system. The board's transmitted receipt is evidence
8 that the board acknowledges that the petitions were filed for purposes of
9 this article.

10 B. A person whose petition under article 2 of this chapter was denied
11 in whole or in part and who appeals to the state board shall file with the
12 state board:

13 1. A copy of the notice of the assessor's original valuation.
14 2. A copy of the written basis of the assessor's subsequent decision
15 on the petition.

16 C. Each hearing shall be held in the county in which the property is
17 located. With the permission of all parties, the state board may conduct
18 telephonic hearings when appropriate.

19 D. The hearing officer, board member or panel shall act on the
20 petition, shall hear testimony presented in person at the hearing and may
21 subpoena witnesses to testify regarding the petition. Unless all parties
22 agree otherwise, each party shall submit evidence in person.

23 E. The decision shall be based on evidence presented by the parties
24 attending the hearing.

25 F. FOR A PETITION THAT IS HEARD BY A PANEL, ANY PARTY MAY REQUEST AN
26 EXCHANGE OF ALL EVIDENCE THAT WILL BE PRESENTED AT THE HEARING. THE EXCHANGE
27 SHALL OCCUR AT LEAST FIVE DAYS BEFORE THE HEARING.

28 Sec. 2. Section 42-16162, Arizona Revised Statutes, is amended to
29 read:

30 42-16162. Increase or decrease in valuation or change in
31 classification; dismissal

32 A. Based on evidence presented at a hearing on an appeal, the state
33 board may increase or decrease a valuation or change a classification in any
34 proceeding in order to properly reflect the full cash value or the proper
35 classification.

36 B. At least seven days before the hearing on an appeal any party that
37 requests an increase in full cash value shall inform by mail all parties of
38 the request and shall provide a description of the evidence that is proposed
39 to be introduced to support the increase.

40 C. In considering any petition filed by any person, the state board
41 shall review and consider all competent evidence relating to full cash value,
42 including, if presented, the valuation of similar property that is similarly
43 situated.

44 D. THE STATE BOARD SHALL DISMISS A PETITION IF A SETTLEMENT IS REACHED
45 BY THE PARTIES AT ANY TIME DURING AN APPEAL.